



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANTS: M. Ledyard & S. Boulet
DOCKET NO.: 21-07303.001-R-1
PARCEL NO.: 06-10-219-036

The parties of record before the Property Tax Appeal Board are M. Ledyard & S. Boulet, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$36,900
IMPR.:	\$59,430
TOTAL:	\$96,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of aluminum siding and brick exterior construction with 1,046 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement, central air conditioning, and a 1-car garage. The property has a 12,500 square foot site and is located in Villa Park, York Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased in March 2020 for a price of \$215,000 and the parties to the transaction were not related. The appellants also disclosed the

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

property was advertised for sale through the Multiple Listing Service (MLS). Three items of supporting documentation were filed which included a copy of the Settlement Statement, PTAX-203 Real Estate Transfer Declaration, and the MLS sheet associated with the sale that disclosed it was on the market for 14 days. The MLS remarks noted you can “move in and make it your own or rehab it and then move in” and the subject property was being sold “as is” condition. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,330. The subject's assessment reflects a market value of \$288,154 or \$275.48 per square foot, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review through the township assessor argued the subject property was razed after the purchase in March 2020 and construction of a new house started in July 2020. Therefore, the appellants' appeal is based on a property that did not exist in tax year 2021. According to the township assessor's office, new construction of the house on the subject site was substantially complete in 2021. The township assessor office prorated their 2021 full assessment for the newly constructed property as of March 2021. The board of review concurred with the prorated value and lowered the 2021 assessment from \$128,960 to \$96,300. Based on this evidence, the board of review requests confirmation of the subject's assessment.

In written rebuttal, appellants' attorney asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, and the board of review's evidence is neither responsive nor relevant to the basis of the appeal. Counsel also argued the subject's sale meets all the elements of an arm's length transaction and the recent sale of the subject is the best indicator of value. The appellants' attorney also submitted email correspondence dated from October to September 2021 between the appellants and the Village of Villa Park about permits and inspections for the new home that was being built on the subject site.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the subject property was purchased in March 2020 for a price of \$215,000. However, the record indicates the house was razed after the purchase and a new home was under construction as of the January 1, 2021 assessment date which was not refuted by the appellant. Therefore, the Board finds the purchase price of the subject property plus any demolition costs of the existing house is reflective of the land value. After considering the \$215,000 purchase price of the subject property plus demolition costs of the house and the costs related to the new home

that was under construction as of January 1, 2021, the Board finds the subject's estimated market value of \$288,154 or \$275.48 per square foot, land included is well supported. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

July 18, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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